

Exhibit B

**IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION**

NICHOLAS MARTIN, on behalf of)	
himself and others similarly situated,)	
)	Case No. 1:13-CV-06923
Plaintiff,)	
)	
v.)	
)	
JTH TAX, INC., d/b/a LIBERTY TAX)	
SERVICE,)	
)	
Defendant.)	
)	

AFFIDAVIT OF KELLY KRATZ
WITH RESPECT TO NOTICE MAILING

I, Kelly Kratz, declare as follows:

1. I am a Principal at Dahl Administration, LLC ("Dahl"), a nationally-recognized firm that has provided notice and claims administration services for class actions involving product liability, insurance, fraud, property, employment and discrimination related claims. I have experience in all areas of settlement administration including notification, claims processing and distribution.

2. I am responsible for supervising services provided by Dahl with respect to this action. I am over 21 years of age and am not a party to this action. I have personal knowledge of the facts stated herein and, if called as a witness, could and would testify competently thereto.

3. I submit this affidavit to update the parties and the Court with respect to notice and claims processing activities completed by Dahl, in accordance with the Court's *Order Granting Motion for Preliminary Approval of Settlement* dated April 27, 2015 ("Order"). This affidavit describes (a) mailing of the Notice of Proposed Class Action Settlement and Claim Form ("Notice") to identified Class Members; (b) receipt, tracing and re-mailing of

undeliverable Notices; (c) implementation of a settlement website; (d) receipt and processing of requests for exclusion from the settlement and objections; and (e) claim filing results.

NOTICE MAILING

4. On January 22, 2015, Dahl received two data files containing Class Member cell phone numbers from Counsel. Dahl consolidated the two files, totaling 550,263 cell phone numbers, and removed duplicate numbers to create a final Class Member Cell Phone Number List of 291,088 unique numbers.

5. On March 19, 2015, Dahl received five additional data files which contained name, address, and phone number data from various sources. In total, the five name and address files contained 2,108,243 data records from which Dahl compiled the Notice mailing data. Dahl compiled name and address information for the Class Member Cell Phone Number List by comparing phone number data contained in the five additional data files to the Class Member phone numbers and appending name and address data when exact number matches were found. Matching records were found for 289,363 out of 291,088 Class Member cell phone numbers, and records could not be found for 1,725 Class Member cell phone numbers. In some cases, Dahl found multiple matches for Class Member cell phone numbers. In these cases, Dahl compared the name and address information from each match and if the data was not the same, a Notice record was created for each matching name and address found. This resulted in 20,373 additional Notice records where Counsel agreed that Dahl would send Notice to all names and addresses matching the Class Member cell phone number. After completion of the data comparison the final Notice mailing list contained 309,033 name and address records, representing 289,363 Class Member cell phone numbers.

6. In order to obtain the most current mailing address for Class Members, Dahl processed the Class Mailing List records through the National Change of Address database maintained by the United States Postal Service ("USPS"). This process produced updated

addresses for Class Members who have moved within the last four years and have filed a change of address card with the USPS.

7. Dahl worked with counsel to format the Notice of Proposed Class Action Settlement into a format suitable for mailing and for posting on the settlement website and mailing to Class Members who requested it. The Notice contained a summary of the settlement and clear instructions for Class Members on how to file a claim and how to obtain settlement information via the settlement website. A copy of the Notice is attached as Exhibit A.

8. Dahl mailed Notices via USPS First Class Mail to 309,033 Class Members on June 16, 2015.

RETURN MAIL PROCESSING

9. As of August 25, 2015, the USPS returned 54,512 Notices as undeliverable from the initial mailing without a forwarding address. These address records were sent to a professional address location service for address tracing. After tracing, 36,446 updated addresses were received and Notices were re-mailed to the new addresses; 18,066 Notices could not be re-mailed because no new address was found. Of the 36,446 Notices re-mailed to traced addresses, 2,475 were subsequently returned as undeliverable from the traced address and were not re-mailed a second time

10. 376 Notices were returned as undeliverable from the initial mailing with a forwarding address. Of these, 339 Notices were re-mailed to the forwarding address and 37 could not be re-mailed as they were received after the deadline.

11. After tracing and re-mailing undeliverable Notices, a total of 288,455 or 93.34% of the 309,033 Notices were successfully mailed to Class Members.

SETTLEMENT WEBSITE

12. The Notice directed Class Members to additional settlement information. Class Members could access a settlement website (www.jthtccpasettlement.com) to read a summary of

the settlement; view important settlement dates; obtain answers to frequently asked questions; view or download settlement documents including the Notice, Claim Form, Settlement Agreement, Preliminary Approval Order, and the Motion for Attorney Fees and Incentive Award. In addition, Class Members could file a claim online or contact the Claims Administrator via email.

13. As of August 25, 2015, 20 Notices were mailed to Class Members from written, email or telephone requests.

REQUESTS FOR EXCLUSION & OBJECTIONS

14. Dahl was responsible for receiving and processing any Requests for Exclusion submitted by Class Members. The exclusion deadline set by the Court in the May 7, 2015 Order was August 5, 2015. As of the date of this Affidavit, Dahl has received 17 Requests for Exclusion, of which one (1) was a duplicate submission from a Class Member.

15. As of August 25, 2015, Dahl has received three (3) Objections to the Settlement from Class Members.

CLAIM FILING

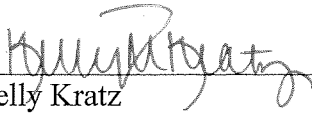
16. As of August 31, 2015, Dahl has received and reviewed 45,396 Claim Forms submitted by Class Members, representing an overall filing rate of 14.69%. Of these, 39,147 Claim Forms are complete and valid, 5,823 Claim Forms are deficient, and 426 Claim Forms were received after the filing deadline and are invalid.

17. On August 5, 2015, Dahl mailed 25,210 Notices to Class Members with an updated address. Of those mailed, 15,000 Notices were mailed without the complete Claimant ID that Class Members needed to file online. The Notice did include a hard copy of the Notice that Class Members could complete and return to our office by mail, facsimile, or email. Once the issue was identified, Dahl took substantial steps to identify and notify Class Members so that affected class members could file their claims online. First, www.JTHTCPAsettlement.com was

quickly updated so that Class Members could file with either their full Claimant ID or with the incomplete number that was listed on the Notice. This was accomplished on August 11, 2015. Second, www.JTHTCPASettlement.com was updated to list Dahl's toll-free number of 1-888-755-9508, for Class Members to contact Dahl staff directly if they were still having difficulty filing online. Third, because potential claimants were required to submit their email address along with their claim ID, Dahl was able to recover the emails of persons who were not able to submit claims during this period. Dahl sent an email blast to all individuals on this list on August 11, 2015 notifying them that website had been updated and that they should try to file their claim again. On August 14, 2015, Dahl sent a second email blast to potential claimants who, since the initial blast, had not yet submitted claims.

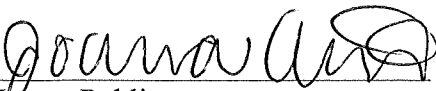
18. Dahl is not aware of any lapse in its ability to receive claims by mail, fax or email during the claims period.

I declare under penalty of perjury, that the foregoing is true and correct to the best of my knowledge. Executed this 31st day of August, 2015 in Minneapolis, Minnesota.



Kelly Kratz
Principal
Dahl Administration, LLC

Sworn to and Subscribed before me this 31st day of August, 2015.



Notary Public

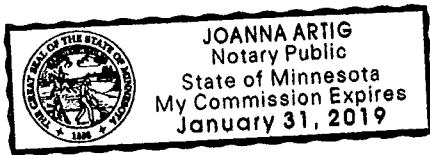


Exhibit A

UNITED STATES DISTRICT COURT FOR THE NORTHERN DISTRICT OF ILLINOIS
NICHOLAS MARTIN v. JTH TAX, INC., d/b/a LIBERTY TAX SERVICE, 13 cv 6923

NOTICE OF PROPOSED CLASS ACTION SETTLEMENT
THIS IS NOT A SOLICITATION.

PLEASE READ THIS NOTICE CAREFULLY.
IF YOU WISH TO BE PAID BENEFITS UNDER THIS SETTLEMENT,
SUBMIT A CLAIM FORM BY AUGUST 15, 2015.

This is a Court-authorized notice of a proposed settlement ("Notice") in this class action lawsuit. The settlement would resolve a lawsuit brought on behalf of approximately 291,000 individuals whose cell phones were allegedly called by persons or entities working or allegedly working on behalf of JTH Tax, Inc., also known as Liberty Tax ("Liberty") using a device that has the capacity to dial numbers without human intervention or with an artificial or prerecorded voice, where any call was made between and including September 25, 2009 and April 19, 2015.

If you received this notice, then you have been identified as someone who likely received one or more of these automated telephone calls.

I. SUMMARY OF YOUR LEGAL RIGHTS AND OPTIONS

(1) Submit a Claim Form: This is the only way to get a cash payment. The deadline to submit a claim is AUGUST 15, 2015. Settlement Class Members who submit valid claims may expect to recover up to \$500 for each cellular phone number they subscribe to that was called by JTH Tax, Inc.

(2) Exclude Yourself: Get no payment. This is the only option that allows you to ever be part of any other lawsuit about the legal claims in this case. The deadline to exclude yourself and "opt out" of the settlement is AUGUST 5, 2015. See Section VII.

(3) Object: Write to the Court about why you don't like the settlement. The deadline to object is AUGUST 5, 2015, 2015. See Section VIII.

(4) Go to a Hearing: Ask to speak in Court about the fairness of the settlement. The final approval hearing is scheduled for SEPTEMBER 16, 2015 at 12:30 p.m. See Section II.

(5) Do Nothing: Get no payment. Give up rights. See Section VI.

These rights and options—and the deadlines to exercise them—are explained further in this Notice.

II. WHY IS THIS NOTICE BEING SENT?

This notice is being sent to let people know that they may be eligible to receive their pro rata share, not to exceed \$500, per cellular phone number of a Settlement Fund described below under a proposed settlement of a class action lawsuit if they submit a Claim Form by **AUGUST 15, 2015**. The lawsuit is pending in federal court in Chicago, Illinois. The hearing to approve the settlement will be held on **SEPTEMBER 16, 2015 at 12:30 p.m.** before Judge Shah, Courtroom 1719 of the U.S. District Court for the Northern District of Illinois, 219 S. Dearborn St., Chicago, IL 60604. You do not need to attend this hearing in order to participate in this settlement, but if you wish to obtain money you must submit a claim form online at www.JTHTCPASettlement.com, by mail, or by fax at 1-952-955-4589.

III. WHAT IS THE LAWSUIT ABOUT?

On September 25, 2013, Plaintiff Nicholas Martin filed a lawsuit alleging that JTH Tax, Inc. violated a federal law called the Telephone Consumer Protection Act, 47 U.S.C. § 227, et seq. ("TCPA") because

QUESTIONS?

CALL 1-866-352-1519 OR VISIT WWW.JTHTCPASETTLEMENT.COM

the calls were made to his cellular phone via autodialer without his consent. Plaintiff also sought to represent a class of persons who had been called by JTH Tax, Inc. on their cellular phones without their consent. JTH Tax, Inc. denies any wrongdoing on its part, but has agreed to settle to avoid the costs and uncertainties of litigation. JTH Tax, Inc. will vigorously defend the lawsuit if the proposed settlement is not approved.

The settlement class certified is: All persons nationwide whose cell phone the Released Parties or someone on behalf of the Released Parties called (with or without the knowledge or consent of the Released Parties) using a device that has the capacity to dial numbers without human intervention, where any call was made between and including September 25, 2009 and April 19, 2015. The Settlement Class is limited to persons associated with the approximately 291,000 cell phone numbers identified by the parties as having been called using an automatic telephone dialing system or an artificial or prerecorded voice.

IV. WHAT IS THE PROPOSED SETTLEMENT?

The parties to the lawsuit have agreed to settle after extensive negotiations. Under the proposed settlement, JTH Tax, Inc. has agreed to pay a Settlement Fund in the amount of \$3,000,000. The Settlement Fund will cover the costs of settlement notice and administration, an award to the plaintiff Nicholas Martin (\$20,000, in addition to his recovery as a class member), attorney's fees (in the amount of \$1,000,000, or 33% of the Settlement Fund). After these amounts are deducted, each Settlement Class Member who submits a valid claim by **AUGUST 15, 2015** will receive an equal share of the remaining funds based on the number of cellular phone numbers each Settlement Class Member subscribed to that received a call purportedly from JTH Tax, Inc. that was placed using a device that has the capacity to dial numbers without human intervention (a "Settlement Share"). Your Settlement Share depends on how many Settlement Class Members submit claim forms and how many cellular phone numbers each Settlement Class Member subscribed to. This notice is being sent to approximately 291,000 persons or entities that may be eligible for a Settlement Share. The recovery to the Settlement Class Members is estimated and is subject to change based on court approval.

V. HOW DO I GET A PAYMENT?

If you are part of the class described above, in order to receive a monetary award under the Settlement Agreement, you must complete and submit the Claim Form online, by fax or by mail so it is postmarked or received by **AUGUST 15, 2015**.

- You may complete a claim online at www.JTHTCPASettlement.com. To file online, you will need your unique 8-digit Claim ID Number and the first three letters of the name the notice and Claim Form were mailed to. This information can be found on the top of the enclosed claim form.
- You may also complete and return the paper Claim Form enclosed with this notice by fax or mail. Paper Claim Forms must be received by fax by **AUGUST 15, 2015** or postmarked for mail by **AUGUST 15, 2015** and returned to the Class Administrator as follows:

JTH TCPA Settlement
c/o Dahl Administration
P.O. Box 3614
Minneapolis, MN 55403-0614
Fax: 1-952-955-4589

QUESTIONS?

CALL 1-866-352-1519 OR VISIT WWW.JTHTCPASETTLEMENT.COM

VI. WHAT AM I GIVING UP?

If the settlement becomes final, you will be releasing JTH Tax, Inc. from any claims arising from or in any way relating to phone calls placed to your cellular phone by JTH Tax, Inc. using a device that has the capacity to dial numbers without human intervention between September 25, 2009 through and including April 19, 2015. This release is more fully explained in paragraph 11 of the Settlement Agreement. If you filed your own case and prevailed, you could recover between \$500 and \$1,500 per violation. However, JTH Tax, Inc. would vigorously assert all available defenses, including the defense that it should not be held vicariously liable for calls made by certain third parties. The Settlement Agreement is available at the Clerk's Office during regular business hours, U.S. District Court for the Northern District of Illinois, 219 S. Dearborn St., Chicago, IL 60604, and is also posted on www.JTHTCPASettlement.com.

VII. EXCLUDING YOURSELF FROM THE SETTLEMENT

You will be a member of the Settlement Class unless you exclude yourself from the Settlement Class. You need not take any action to remain in the Settlement Class but you need to submit a Claim Form by **AUGUST 15, 2015** to be eligible to receive a payment.

If you want to keep the right to sue JTH Tax, Inc. over any of the legal issues that were raised or could have been raised in this case, then you must take steps to get out of the settlement. This is called asking to be excluded from – or sometimes called “opting out” of – the class. To exclude yourself from the settlement, you must send a letter saying that you want to be excluded from the proposed settlement class in *Nicholas Martin v. JTH Tax, Inc.*, 13-cv-6923. Be sure to include your name, address, the number for the cellular phone on which you were called by JTH Tax, Inc. and your signature by **AUGUST 5, 2015**. Send the letter to **Class Counsel at the address provided in paragraph IX or the Class Administrator at the address provided in paragraph V**. If you opt out, you will not receive any payment from the Settlement Fund, you cannot object to the Settlement and you will not be bound by anything that happens in this lawsuit.

VIII. OBJECTING TO THE SETTLEMENT.

Either on your own or through an attorney you hire, you can tell the Court that you don't agree with the settlement or some part of it. You must explain why you think the Court should not approve the settlement. Any objection must include your name, address, the telephone number for the cellular phone on which you were called by or on behalf of JTH Tax, Inc., a statement of your objection to the Settlement Agreement, and an explanation of all legal and factual reasons you object to the settlement and documentation, if any, to support your objection, by **AUGUST 5, 2015**. The Court may only consider any objections submitted or filed by **AUGUST 5, 2015**.

Objecting is simply telling the Court that you don't like something about the Settlement. You can object **ONLY** if you stay in the class. If you exclude yourself, you can't object. Any objections or appearances must be filed with the Court and reference case number 13-cv-6923 and sent to Class Counsel at the address provided in paragraph IX and JTH Tax, Inc.'s Counsel at the following address: Rebecca R. Hanson, ReedSmith LLP, 10 S. Wacker Drive, 40th Floor, Chicago, Illinois 60606.

IX. WHO REPRESENTS THE CLASS?

The Court has appointed the following law firm to represent you and other members of the Settlement Class in this lawsuit:

Burke Law Offices, LLC
155 N. Michigan Ave., Suite 9020
Chicago, IL 60601

QUESTIONS?

CALL 1-866-352-1519 OR VISIT WWW.JTHTCPASETTLEMENT.COM

This firm represents your interests in this lawsuit. You may contact them with any questions that you have about the lawsuit or the Settlement. You do not have to pay the fees of Class Counsel. You may also hire your own attorney at your own cost to appear on your behalf.

X. CAN I GET MORE INFORMATION?

This notice is intended only as a summary of the lawsuit and proposed settlement. It is not a complete statement of the lawsuit or the proposed settlement. You may inspect the pleadings and other papers (including the proposed Settlement Agreement) that have been filed in case number 13-cv-6923, at the office of the Clerk of the Court, U.S. District Court for the Northern District of Illinois, 219 S. Dearborn St., Chicago, IL 60604. The Settlement Agreement (excluding exhibits) is also available on www.JTHTCPASettlement.com.

If you have questions about this notice or the proposed settlement, you may contact Settlement Class Counsel at the address listed above.

DO NOT CONTACT THE COURT OR DEFENDANT FOR INFORMATION.

BY ORDER OF THE U.S. DISTRICT COURT, N.D. ILL.

QUESTIONS?

CALL 1-866-352-1519 OR VISIT WWW.JTHTCPASETTLEMENT.COM

CLAIM FORM

NICHOLAS MARTIN v. JTH TAX, INC., 13-CV-6923 (N.D. Ill.)

TO RECEIVE A PAYMENT UNDER THIS SETTLEMENT AGREEMENT, YOU MUST SUBMIT A CLAIM ONLINE, FAX THE CLAIM FORM, OR MAIL THIS FORM, SO IT IS POSTMARKED OR RECEIVED ON OR BEFORE AUGUST 15, 2015.

CLAIM ID NUMBER:

If the current mailing address of the subscriber of the cellular telephone number is different, please make any address changes below:

If you are part of the class described above, in order to receive a monetary award under the Settlement Agreement, you must complete and submit the Claim Form online, by fax or by mail so it is postmarked or received by **AUGUST 15, 2015**.

- You may complete a claim online at www.JTHTCPASettlement.com. To file online, you will need your unique 8-digit Claim ID Number and the first three letters of the name the notice and Claim Form were mailed to. This information is located at the top of this page.
- You may also complete and return this paper Claim Form by fax or mail. Paper Claim Forms must be received by fax by **AUGUST 15, 2015** or postmarked for mail by **AUGUST 15, 2015** and returned to the Class Administrator as follows:

JTH TCPA Settlement
c/o Dahl Administration
P.O. Box 3614
Minneapolis, MN 55403-0614
Fax: 1-952-955-4589

Please print or type the following information:

NAME OF PERSON OR ENTITY THAT SUBSCRIBED TO THE CELLULAR TELEPHONE NUMBER:

CELLULAR PHONE NUMBER: () -

By submitting this Claim Form, I am verifying that I subscribed to the cellular telephone number identified above on or after September 25, 2009.

Signature

Date

**IT IS YOUR RESPONSIBILITY TO KEEP A CURRENT ADDRESS
ON FILE WITH THE CLASS ADMINISTRATOR.**

Dahl Administration, LLC maintains the strictest privacy and security policies to ensure your personal data is never compromised. All data collected from class members is considered private and confidential, and is not made available to anyone outside of Dahl Administration, LLC, the attorneys of record, their firms, and the Courts involved in this proposed class action settlement.

QUESTIONS?

CALL 1-866-352-1519 OR VISIT WWW.JTHTCPASETTLEMENT.COM